


Interoffice Memorandum

TO: City Commission

CC: Dept. Heads
Janet Harrouff
JoLynne Herron

FROM: Matt Zimmerman
City Manager 

DATE: August 19, 2011

SUBJECT: Fifth Draft of 2012 Budget

Please find attached the fifth draft of the proposed 2012 budget, which includes the revenue and expense projections for the end of the 2011 fiscal year (FY). The changes discussed by the City Commission at the August 15 study session have been incorporated. In addition, staff has reviewed the 2011 projections based on another month's worth of data (the July budget report is now completed) as well as to try and bring projections closer to past historical numbers. The 2012 budget numbers were then adjusted accordingly. A list of the changes from the fourth draft of the budget is at the bottom of each Fund cover page.

A full budget with the detail line items will be bound and provided after the budget is adopted. The August 17 meeting was continued to 11:55 a.m. next Wednesday in order to permit the Commission to adopt the budget ordinance. The ordinance is attached. Staff has included the language required by State statute if the Commission desires to transfer money between Utility Funds, either following the discussion during Wednesday's study session or subsequently during the course of the 2012 FY if revenues or expenses create a larger deficit in the Water Fund than budgeted.

A brief synopsis of each Fund is below:

GENERAL FUND

The General Fund (GF) has a projected deficit of \$416,041 in 2011 and a budgeted deficit of \$224,504 in 2012. While reviewing the revenue and expense projections and budget, staff found several corrections. Staff is determining the cause of the increase in the 2011 projected deficit and plans to have an explanation by Wednesday's study session. The 2012 budgeted deficit decreased by \$56,000. The reserve rate would be 17.6% at the end of the 2011 FY and 16.9% at the end of the 2012 FY. The reserve rate decreased from the fourth draft due to the decreased cash reserves and that capital costs decreased, lowering the divisor used to calculate the reserve rate. City policy calls for a 15% reserve rate in the GF, which the budget exceeds. Please note that reducing

the 2011 projections and 2012 budgeted revenues and expenses also increases the possibility that the actual revenues and expenses will be worse than in the budget, particularly in 2012 since the assumed 3% vacancy rate is now included.

MULTI-YEAR FUND

The Multi-Year Fund (MYF) has a projected deficit of \$22,614 in 2011 and a budgeted deficit of \$226,716 in 2012. However, the 2012 FY includes a cash carryover of \$117,592 in the event projects cost more or County-wide sales tax collections are lower than budget or additional projects, such as at 12th and Graphic Arts, are approved. Historically tax collections have been higher and project costs lower than budget.

LIBRARY AND LIBRARY BENEFITS FUNDS

There are no changes in the Library Fund. Staff has subsequently received a revised revenue report from the State for motor vehicle taxes, increasing the Library's share by \$1,946. However, the City did not include the new revenue projection when the public hearing notice for the budget was published, so increasing the Library's budgeted expense cannot be included in the adopted budget without going through the whole publication process again. The actual revenues and increase to the budget will be incorporated into the 2012 projections when the 2013 budget is reviewed next summer or if a revised 2012 budget is adopted next winter. In short, the Library will receive the extra \$1,946.

The Library Benefits Fund has a minor change in motor vehicle revenues that is offset by reducing back taxes. Because the City decided not to charge the Library an administrative fee in the amount of \$6,096 for health insurance during the GF budget review, this cost was never included (or now need to be removed) from the Library Benefits Fund.

CONVENTION AND TOURISM FUND

Staff has added the \$10,000 allocation to Emporia Main Street to the Convention and Tourism (C&T) Fund to help pay a portion of Main Street's cost to create a downtown historic district. This is intended to be a one-time donation from the C&T Fund for a specific purpose. The allocation to Main Street decreased the reserve in the 2012 budget to just under \$25,000. This provides a small cushion in the event hotel taxes are less than budget. Staff would like to build a cash reserve to at least \$50,000 by the end of the 2013 FY.

INDUSTRIAL AND INDUSTRIAL DEVELOPMENT SALES TAX FUNDS

The Industrial Fund has a minor change in motor vehicle revenues. The Special Projects line was decreased the same amount to maintain the same reserve level. The Fund includes monies for the City to attend the ICSC conference next year.

There were no changes to the Industrial Development Sales Tax (IDST) Fund from the fourth draft of the budget. The full allocation requested by the RDA and Emporia Enterprises is included. The Fund has a projected ending cash balance of \$308,038 in 2011 and \$246,245 in 2012. The budget includes an incentive package for Fanestil's

(including \$190,000 in the MYF) in the event the City and Fanestil's reach an agreement on an Incentive Compliance Agreement.

SPECIAL ALCOHOL FUND

There are no changes from the fourth draft of the budget. Each agency is receiving their historical allocations, although this is less than in the past few years for the Mental Health Center and Corner House. The Fund is budgeted to end the 2012 FY with \$37,619 in reserves. This should be sufficient to cover any decrease in alcohol taxes.

SPECIAL PARK FUND

Three staff personnel are now budgeted in the Special Park Fund. The Hammond Park ADA project was removed from the 2012 budget and the reserves were increased to \$188,486 from \$122,486. Assuming the 3% draw from the Lake Kahola Fund continues, this will give the City several years to address funding in the GF in order to restore these positions to the GF or much fewer capital projects will be affordable. The Special Park Fund has historically been used to pay for capital improvements in the parks.

SPECIAL STREET FUND

The new pick-up truck was removed from the 2011 budget in the fourth draft. Paying for a new sweeper over 3 years is also in the budget, starting in 2012. Reserves are now budgeted to be almost \$96,000 at the end of the 2011 FY and over \$50,000 at the end of the 2012 FY. However, this required the administrative fees to the GF to be eliminated rather than 15% of revenues as set forth in City policy. Based on the historic revenue trends, the administrative fees will probably not be able to be restored until the 3-year payment is ended in 2014. This will have to be continued if a second sweeper, which will be 11 years old in 2014, is purchased through the same method unless gasoline taxes reach their pre-2005 levels. In addition, if gasoline taxes continue to decline, one or more personnel will have to be moved to the GF in future years. The Street Dept. is already minimally staffed, so further reductions will be extremely difficult.

DRUG FORFEITURE FUND

No changes from the fourth draft of the budget. Any expenditure will be dependent on revenues received at that time, not the amount budgeted.

BOND & INTEREST FUND

There was \$177,736 left over from the Commercial St. water main project. Because the project was paid for from bonds, which are paid back from the Water Fund, the excess money is required to be put back into the Bond and Interest (B&I) Fund. The net change is in the Water Fund (see below). The B&I Fund will see a 2.451 mil increase for GF debt in 2012, and another increase in 2013 assuming assessed valuation is flat next year. It will decrease in 2014, increase again in 2015 then continually decrease starting in 2016 if no new GF debt is incurred.

WATER FUND

In addition to thoroughly reviewing the revenue and expense projections for 2011 and the 2012 budget, the excess money from the Commercial St. water main was incorporated into the fifth draft of the budget. The additional revenue was decreased in 2011, but the bond payment was decreased in 2012. The net result is an evening out of the projected and budgeted deficits.

The 2011 FY includes a deficit of \$235,207 and the 2012 budget has an additional deficit of \$164,144. The reserve rate at the end of 2011 is projected to be 18.7% and 16.0% at the end of the 2012 FY. If the Commission wants to maintain the 20% reserve rate set forth in City policy, rates would have to be increased enough to generate an additional \$186,563 (4.0%) in 2012 or an equal amount be transferred from the Solid Waste Fund.

SEWER FUND

The Sewer Fund (GF) has a projected deficit of \$1,664,352, primarily due to the sewer extension to Industrial Park IV, in 2011 and a budgeted deficit of \$291,122 in 2012. The deficits are a result of the Commission's policy to build reserves in order to pay cash for capital projects, which the City has done the past few years. The Commission also wants to maintain a 20% reserve rate. The reserve rate at the end of the 2011 FY is projected to be 32.9% and 24.4% at the end of the 2012 FY.

SOLID WASTE FUND

The Solid Waste Fund (GF) has a projected surplus of \$217,313 in 2011 and a budgeted surplus of \$6,969 in 2012. The reserve rate at the end of the 2011 FY is projected to be 43.6% and 43.7% at the end of the 2012 FY. To reduce the reserve rate to 20% by the end of the 2012 FY, the City could lower rates, transfer money to the other Utility Fund(s) or pay the capital costs for a curbside recycling program in the amount of \$845,000.

ORDINANCE NO. _____

ADOPT THE PROPOSED 2012 BUDGET AND LEVY LIMIT ORDINANCE.

WHEREAS, the City of Emporia published a Notice of Public Hearing to receive public input on the 2012 Budget on August 5, 2011 in the Emporia Gazette;

WHEREAS, the published Notice contained a budget summary including the 2010 Actual Expenditures of funds, the current year estimate of expenditures for 2011, and the proposed 2012 expenditures for the City; and

WHEREAS, three public hearings were held as follows: 1) July 11, 2011 in the municipal court room at 7:00 p.m.; 2) August 8, 2011 at 1:30 p.m. in City Conference Room 1AB; and 3) August 17, 2011 after 7:00 o'clock, p.m. in the municipal court room, Emporia, KS for the purpose of obtaining public input on the budget.

NOW, THEREFORE, BE IT ORDAINED BY THE GOVERNING BODY:

Section 1. The City Commission of the City of Emporia, Kansas held three public hearings to receive public comments on the 2012 municipal budget on July 11, August 8 and August 17, 2011, which hearings were publicized in the local media as to the date, time and place.

Section 2. After careful deliberation, the City Commission has approved the proposed budget necessary to fund essential city services from January 1, 2012 to December 31, 2012. The adopted budget summary is attached hereto and incorporated herein by reference..

Section 3. In lieu of increasing water rates in the 2012 budget year, the Governing Body hereby authorizes the transfer of surplus funds from the City of Emporia solid waste fund into the City of Emporia water fund as a one time transfer pursuant to its home rule powers under Article 12, Section 5 of the Kansas Constitution and K.S.A. 10-1204, 10-1208 and 12-825d in an amount to be approved by the governing body.

Section 4. Interested persons can address questions or comments concerning the 2012 budget to the City Manager's Office, 104 E 5th Avenue, Emporia, Kansas 66801.

Section 5. This ordinance shall take effect upon its publication in the official City newspaper.

PASSED AND APPROVED by the Governing Body of the City of Emporia, Kansas, this 24th day of August, 2011.

Kevin Nelson, Mayor

ATTEST:

Susan Mendoza, City Clerk

City of Emporia, Kansas

2012 Budget

Revenue Detail and Expenditure Summary

GENERAL FUND

	Preceding Year 2009 (Actual)	Preceding Year 2010 (Actual)	Current Year 2011 (Estimated)	Proposed Budget 2012
Beginning Cash Balance	1,674,174	1,607,784	3,071,622	2,655,581
REVENUE				
Ad Valorem Property Tax	3,577,437	3,230,095	3,052,000	2,673,581
Taxes	7,531,641	9,104,136	9,301,903	9,401,157
Intergovernmental Taxes	449,562	581,732	624,320	591,895
Licenses & Permits	272,472	146,326	178,010	145,010
Charges for Services	1,799,002	1,995,958	1,934,558	1,959,680
Fines & Fees	775,387	534,713	537,800	534,000
Use of Property and Money	160,225	138,571	134,913	134,913
Reimbursements	101,862	212,861	147,751	122,787
Misc. Rev. - Administrative Transfers	2,186,317	2,498,250	2,304,112	2,234,910
Operating Revenues	50,991	93,957	89,560	53,788
Nonoperating Revenues	0	494,417	184,036	0
TOTAL RECEIPTS	16,904,896	19,031,016	18,488,963	17,851,721
EXPENDITURES				
Personnel Services	10,823,826	10,763,815	11,113,813	11,191,114
Merit Pay				0
Vacancy Rate				(306,638)
Additional adjustments to Personnel				(184,307)
Maintenance & Repair	669,918	583,485	679,231	677,270
Commodities	1,075,923	1,142,294	1,285,329	1,266,441
Other Charges	198,733	383,761	560,315	420,685
Capital Outlay	213,951	176,481	174,870	77,900
Debt Reduction	79,040	79,843	69,547	69,154
Stock	137	1,491	5,000	5,000
Transfer to Industrial Development Sales Tax	608,720	579,550	615,269	612,899
Transfer to Multi Year Fund	1,397,102	1,972,612	2,487,382	2,512,256
Transfer to Project accounts	11,048	197,723	99,857	0
Transfer to B&I for Aquatic Center payment	383,837	388,438	391,438	403,875
Transfer to B&I for Hanger payment	0	49,099	49,027	49,027
Utilities	352,094	405,455	434,220	434,275
Communications	79,039	102,058	102,770	102,070
Training and Travel	124,543	145,000	128,400	112,660
Jail Expenses	61,770	56,786	66,000	66,000
Other Contractual	714,652	598,735	642,536	566,544
Excess Carryover	0	0	0	
TOTAL EXPENDITURES	16,794,333	17,626,624	18,905,004	18,076,225
Revenue less expenses	110,563	1,404,392	(416,041)	(224,504)
Cash Basis Adjustments/Non-appropriated Balance	(176,953)	59,446	0	0
Ending Cash Balance	1,607,784	3,071,622	2,655,581	2,431,077
Advalorm Property Taxes included in the Tax Category	3,577,437	3,230,095	3,052,000	2,673,581
Delinquency Computation	89,274	96,903	91,560	80,207
Amount of 2011 Tax to be Levied	3,666,711	3,326,998	3,143,560	2,753,788

5th Draft Changes from 4th draft	2011	2012	calculated reserves	14,420,268.00
Change in Revenue	(71,805.00)	42,705.00	10% Reserves	1,442,026.80
Total Revenue changes	(71,805.00)	42,705.00	Amt over (Under)	989,050.04
			12.5% Reserves	1,802,533.50
			Amt over (Under)	628,543.34
Change in expenses	(10,058.00)	13,758.00		
Total Expenses Change	(10,058.00)	13,758.00	15% Reserves	2,163,040.20
			Amt over (Under)	268,036.64

General Fund Capital Outlay

<u>Year</u>	<u>Department</u>	<u>Description</u>	<u>Amount</u>
2011	Police	2 squad cars	73,814
2011	Police	Spillman Interface	3,349
2011	Fire	Rescue Boat	24,980
2011	Ambulance	Light Duty Ambulance 70 - 30 split with County	Bond
2011	Civic Building	New HVAC blowers	20,000
2011	Civic Building	Smart switches for phone system	29,727
2011	Civic Building	Sanitary sewer line at historical musuem	8,000
2011	Civic Building	Yearly upgrade to City/County Phone system	15,000
Total General Fund			174,870
2012	IT	Image server	\$11,000
2012	IT	Replace firewall	\$10,000
2012	IT	Malware Bytes software	\$3,400
2012	Police	narrow band & quick fixes to communications system	\$41,000
2012	Civic Building	Continued upgrade of HVAC system	\$7,500
2012	Zoo	Surgical lights for vet center	\$5,000
			\$77,900
CP Items not included in budget			
2012	IT	Office Remodel	\$30,000
2012	IT	Phone/IT switches	\$30,000
2012	Police	narrow band & quick fixes to communications system	\$150,100
2012	Police	2 squad cars	\$68,200
2012	Police	1 squad cars	\$34,100
2012	Police	Media storage server	\$40,000
2012	Police	Replace firewall	\$11,000
2012	Police	City-wide wireless data network	\$119,000
2012	Police	Electronic file storage device	\$60,000
2012	Police	Dispatch protocol software	\$97,000
2012	Police	Back-up Zetron E911 phone system	\$61,000
2012	Police	4 Mobile Data Terminals (MDT's)	\$24,000
2012	Police	2 MDT's for Investigators	\$13,000
2012	Police	Computers/printers/software	\$25,000
2012	Police	Investigator media equipment	\$20,000
2012	Police	Outdoor warning siren for downtown	\$27,000
2012	Police	Purchase AFIS fingerprint reader	\$25,000
2012	Police	360 degree camera	\$78,000
2012	Fire	10 Signal pre-emption emitters	\$12,000
2012	Fire	Complete renovation of Fire Station 2	\$0
2012	Fire	Hose and equipment	\$15,000
2012	Fire	Rescue truck	\$300,000
2012	Fire	Self-Contained Breathing Apparatus	\$75,000
2012	Fire	SUV for Battalion Chief	\$50,000
2012	EMS	1 transport ventilator	\$6,500
2012	EMS	3 Stryker XL Pro cots	\$42,775
2012	EMS	Spillman pager interface	\$34,636
2012	EMS	Lifepak 15 monitor/defibrillator	\$50,000
2012	EMS	4-wheel drive pick-up	\$36,000
2012	EMS	Training mannikins	\$10,000
2012	One Stop Shop	Short bed pick-up	\$25,000
2012	Court Services	Court management software	\$25,000
2012	Engineering	Xerox printer/color scanner	\$22,000
2012	Golf Course	72-inch rotary mower	\$25,000
2012	Golf Course	3/4-ton truck with dump bed	\$30,000
2012	Golf Course	Turf truckster	\$22,000
2012	Golf Course	Diesel turf tractor	\$40,000
2012	Golf Shop	Range picker and cart	\$15,000
2012	Parks	6-foot rotary mower	\$40,000
2012	Parks	1-ton pick-up with dump bed	\$35,000
2012	Parks	1-ton pick-up with dump bed	\$35,000
2012	Parks	Irrigation system at Veteran's Memorial	\$5,000
2012	Zoo	Skid loader	\$30,000

2012 Civic Building	Continued upgrade to City/County phone system	\$15,000
2012 Civic Building	Purchase building at 20-22 E. 5th for future growth	\$150,000
2012 Civic Building	ADA hearing impaired portable devices	\$12,000
2012 Civic Building	floor burnishing machine	\$8,500
2012 Civic Building	grass hopper mower	\$12,000
2012 Library	Begin replacement of VAV boxes for HVAC system	\$10,000
2012 Library	Begin continued upgrade of HVAC system controls	\$9,000
2012 Library	Ceiling tile and grid work	\$4,500
2012 Library	Main condensor and chiller drum for HVAC compressors	\$65,000
2012 Vehicle Maint.	pressure washer	\$7,500
2012 Vehicle Maint.	30,000 lb. truck lift	\$17,000

Multi Year Fund

8/24/2011

		Preceding Year 2010 (Actual)	2011 Estimated	2012 Budget
Beginning unencumbered balance		(20,160.00)	366,922.03	344,308.03
REVENUE				
	Sales Tax Proceeds from General Fund	1,972,611.64	2,487,382.00	2,512,256.00
	Interest	625.00	600.00	600.00
	Transfer from General Fund - Other Capital Outlay			
Total Revenue		1,973,236.64	2,487,982.00	2,512,856.00
102 0000 500 0801	Fire Station repairs payment	178,915.00	178,915.00	178,915.00
102 0101 400 0505	Misc Storm Water repairs	8,939.53	150,000.00	150,000.00
102 0101 400 0505	Storm Sewer repair 5th & Oak		48,179.00	
102 0101 400 0505	Alley repairs behind Granda Theater		99,000.00	
102 0101 400 0505	Add storm pipe to lot on Mechanic & 5th		14,189.00	
102 0101 400 0505	Americus Road Water Main			190,000.00
102 0101 400 0505	Coronado Water main repair			84,702.00
102 0101 400 0505	Landscaping at city highway entrances	50,114.91		
102 0101 400 0505	Storm Drainage Basin Studies	55,152.50		
102 0101 400 0505	Riverside School sidewalk	2,286.90		
102 0101 400 0505	29th Terrace & Westlake repair CS1001	1,132.23		
102 0201 411 0505	Generator for Police Dept/back-up EOC		78,500.00	35,000.00
102 0201 411 0504	2 police cars			68,200.00
102 0301 412 0502	Complete Renovation of Fire Station 2			0.00
102 0301 412 0505	10 Signal pre-emption emitters			12,000.00
102 0500 420 0505	Signal pre-emption receivers			70,000.00
102 0601 421 0505	S Commercial	548.90		
102 0601 421 0257	Hazardous Sidewalk	53,221.00	50,000.00	100,000.00
102 0601 421 1516	KLINK PV1003	353,537.49	276,000.00	250,000.00
102 0601 421 1516	Slurry Seal Program	174,870.72	174,651.00	190,000.00
102 0601 421 1516	Street rehab PV1002	488,499.35	727,962.00	500,000.00
102 0601 421 1516	Minor Street Repair		150,000.00	150,000.00
102 0601 421 1516	Sidewalk - hwy 50 Corinth to Weaver			63,000.00
102 0601 421 1516	Sidewalk - Hwy 50 East to Peyton			12,000.00
102 0601 421 1516	Alleyway Improvement on Commercial		75,000.00	
102 0601 421 1516	Commercial Street Storm Water Repair	1,106.34		
102 0601 421 1516	300 Block of Merchant Street Curb & gutter repair		55,000.00	
102 0601 421 1516	Traffic Signals Hwy 50 & Industrial updates		150,000.00	
102 0601 421 1516	10th Commercial to Mechanic PV1001	110,116.33		
102 0601 421 1516	29th Terrace & Westlake repair CS1001	10,993.46		
102 0601 421 1516	2009 Street Rehab PV0902	(3,058.25)		
102 0601 421 1516	KLINK PV0903	(177,284.19)		
102 0601 421 1516	Union Street Brick Project	1,616.35		
102 0701 453 0505	Enlarge #9 pond			180,000.00
102 0701 453 0505	Rip Rap Pond dam - Golf course	10,000.00		
102 0702 454 0502	Repair parking lot at golf shop			85,000.00
102 0702 454 0502	Replace Food Service counter		4,500.00	
102 0801 450 0505	Peter Pan Park Restroom (lake/arboret)-grant			18,750.00
102 0801 450 0505	Road improvements at Soden's Park			38,234.00
102 0801 450 0505	Hammond Park landscape 18th Merchant		30,000.00	
102 0803 453 0505	Shelter at JAC			35,000.00
102 0806 455 0505	Holding area for hoofed stock			15,000.00
102 0806 455 0505	Parking lot resurfacing at ZEC			18,071.00
102 0806 455 0505	Concession stand siding/roof at zoo		30,000.00	
102 0901 401 0502	Replace 1000 gal potable hot water holding tank		12,000.00	12,000.00
102 0901 401 0502	Tuck pointing & sandblasting Civic Auditorium			212,000.00
102 0901 401 0502	Recoat Roof 622 Mechanic			8,500.00
102 0901 401 0502	New HVAC Controls	39,293.00		
102 0901 401 0502	Repaint Arena Ceiling/Little Theater/NW Stairwell	112,755.00		
102 0901 401 0502	Replace main arena sound system	40,252.25		
102 0901 401 0502	Replace carpet in Little Theatre		3,200.00	
102 0901 401 0502	Replace 11 windows on 1st floor Westside			13,200.00
102 0901 401 0502	Air condition Little Theatre		50,000.00	
102 0901 401 0502	Replace remaining stage curtains - arena		12,000.00	

Multi Year Fund

8/24/2011

	Preceding Year 2010 (Actual)	2011 Estimated	2012 Budget
102 0901 401 0502 Widen & raise doors in East & West foyer/vestibule entry		0.00	
102 0901 401 0502 Remodel Locker Rooms		42,700.00	
102 0901 401 0502 Replace 2 portable handicap lifts in main arena		0.00	12,000.00
102 0901 401 0502 Replace 18 dimming incandescent main arena lamps		0.00	22,000.00
102 0901 401 0503 Repairs/replace City/County phone system	48,475.00		
102 0901 401 0505 Replace water main into Civic Building		8,000.00	
102 0901 401 0505 Replace Storm Water main at Civic Building		14,800.00	
102 0902 401 0502 Water Proof Exterior Brick Walls- Library		0.00	
102 0902 401 0502 Mop Sink	1,050.00		
102 0902 401 0502 Chip Seal Library Parking Lot	10,459.54		
102 0902 401 0502 Carpet 1st Floor Children's Area	13,161.25		
102 0902 401 0502 Repipe Hot water lines		0.00	
102 0902 401 0502 Replace windows in atrium & various areas		0.00	
102 0902 401 0502 Library Court yard bricks		25,000.00	
102 1401 422 0505 Taxivay maintenance		16,000.00	16,000.00
102 1401 422 0505 Runway Maintenance		35,000.00	
EXPENDITURES			
	1,586,154.61	2,510,596.00	2,739,572.00
Ending Unencumbered Cash balance	366,922.03	344,308.03	117,592.03

4th Draft changes	2011	2012
None	0.00	0.00
Added Police cars		(68,200.00)
Added 10 signal emitters		(12,000.00)
Change in expenses	0.00	(80,200.00)
Net Changes	0.00	80,200.00

08/24/2011

City of Emporia, Kansas

2012 Budget

Revenue Detail and Expenditure Summary

LIBRARY FUND

	Preceding Year 2009 (Actual)	Preceding Year 2010 (Actual)	Current Year 2011 (Estimated)	Proposed Budget 2012
Beginning Cash Balance	\$4,973.00	\$17,022.00	\$21,743.00	\$16,374.00
REVENUE				
Ad Valorem Property Tax	\$586,363.00	\$572,496.00	\$558,000.00	\$552,461.00
Back Tax Collection	\$17,592.00	\$15,722.00	\$12,181.00	\$12,000.00
Motor Vehicle Tax	\$73,104.00	\$73,323.00	\$75,207.00	\$77,936.00
Slider Tax	\$5,810.00		\$0.00	\$0.00
General Fund Contribution			\$0.00	\$0.00
TOTAL RECEIPTS	\$682,869.00	\$661,541.00	\$645,388.00	\$642,397.00
EXPENDITURES				
Insurance Refund	(\$126.00)			
Misc Projects				
Additional money due to state funding			\$8,760.00	
Appropriation	\$670,946.00	\$656,820.00	\$641,997.00	\$656,733.00
TOTAL EXPENDITURES	\$670,820.00	\$656,820.00	\$650,757.00	\$656,733.00
Ending Cash Balance	\$17,022.00	\$21,743.00	\$16,374.00	\$2,038.00
Delinquency Computation (Add this amount to Ad Valorem Tax)				\$16,573.83
Amount of Tax to be Levied				\$569,034.83

5th Draft Changes

2011

2012

No Change

City of Emporia, Kansas

2012 Budget**Revenue Detail and Expenditure Summary****LIBRARY EMPLOYEE BENEFIT FUND**

	Preceding Year 2009 (Actual)	Preceding Year 2010 (Actual)	Current Year 2011 (Estimated)	Proposed Budget 2012
Beginning Cash Balance	\$593.00	\$2,509.00	\$743.00	\$0.00
REVENUE				
Ad Valorem Property Tax	\$41,310.00	\$53,863.00	\$54,196.00	\$50,796.00
Back Tax Collection	\$2,416.00	\$1,203.00	\$1,067.00	\$803.00
Motor Vehicle Tax	\$6,285.00	\$5,358.00	\$7,085.00	\$7,569.00
Slider Tax	\$558.00	\$0.00	\$0.00	\$0.00
General Fund Contribution			\$167.00	\$0.00
TOTAL RECEIPTS	\$50,569.00	\$60,424.00	\$62,515.00	\$59,168.00
EXPENDITURES				
Benefits	\$48,653.00	\$62,190.00	\$63,258.00	\$59,168.00
TOTAL EXPENDITURES	\$48,653.00	\$62,190.00	\$63,258.00	\$59,168.00
Ending Cash Balance	\$2,509.00	\$743.00	\$0.00	\$0.00
Delinquency Computation (Add this amount to Ad Valorem Tax)				\$1,523.88
Amount of Tax to be Levied				\$52,319.88

5th Draft Changes

Change in Motor Vehicle
Change in Back Taxes

2011**2012**

\$197.00
(\$197.00)

2012 Budget**Revenue Detail & Expenditure Summary****CONVENTION & TOURISM FUND**

	Preceding Year 2009 (Actual)	Preceding Year 2010 (Actual)	Current Year 2011 (Estimated)	Proposed Budget 2012
Beginning Cash Balance	\$132,416.60	\$64,186.76	\$84,536.76	\$36,301.76
REVENUE				
Transient Guest Tax	\$397,734.00	\$418,929.00	\$400,000.00	\$400,000.00
Interest on Investment	\$849.00	\$154.00	\$150.00	\$150.00
TOTAL RECEIPTS	\$398,583.00	\$419,083.00	\$400,150.00	\$400,150.00
EXPENDITURES				
CVB Appropriation	\$338,000.00	\$358,000.00	\$375,000.00	\$375,000.00
Trusler Sports Complex	\$22,312.84	\$21,270.00	\$0.00	\$22,000.00
Red Rock's Appropriation	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00
Emporia State - Track Project	\$5,000.00	\$5,000.00	\$0.00	\$0.00
Main Street Historical District	\$0.00	\$0.00	\$0.00	\$10,000.00
WLW Auditorium	\$62,500.00	\$0.00	\$0.00	\$0.00
Emporia Arts Council Building Campaign	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00
Emporia Arts Council Support	\$0.00	\$0.00	\$0.00	\$0.00
Building Futures Program	\$25,000.00	\$0.00	\$0.00	\$0.00
Entrance Signs			\$58,885.00	\$0.00
Miscellaneous		\$463.00	\$500.00	\$500.00
Special Projects	\$0.00	\$0.00	\$0.00	\$24,951.00
TOTAL EXPENDITURES	\$466,812.84	\$398,733.00	\$448,385.00	\$436,451.00
Ending Cash Balance	\$64,186.76	\$84,536.76	\$36,301.76	\$0.76

Transient Guest Tax Receipts	2008	2009	2010	2011
1ST QUARTER-JANUARY	\$106,972.64	\$91,262.22	\$116,192.66	\$78,481.63
2ND QUARTER-APRIL	\$107,177.58	\$74,677.36	\$86,881.21	\$79,779.22
3RD QUARTER-JULY	\$136,721.11	\$103,412.22	\$107,481.20	\$129,183.63
4TH QUARTER-OCTOBER	\$118,085.62	\$128,382.42	\$108,374.21	
TOTAL	\$468,956.95	\$397,734.22	\$418,929.28	\$287,444.48

5th Draft Changes	2011	2012
Added Main Street Historical District		\$10,000.00
Special Projects		(\$10,000.00)

2012 Budget

Revenue Detail & Expenditure Summary

INDUSTRIAL FUND

	Preceding Year 2009 (Actual)	Preceding Year 2010 (Actual)	Current Year 2011 (Estimated)	Proposed Budget 2012
Beginning Cash Balance	\$125,818.00	\$124,169.00	\$69,697.00	\$67,247.00
REVENUE				
Ad Valorem Property Tax	\$1,031.00	\$1,000.00	\$1,000.00	\$1,000.00
Back Tax Collections	\$32.00	\$28.00	\$21.00	\$21.00
Motor Vehicle Tax	\$130.00	\$129.00	\$129.00	\$139.00
Slider Tax	\$11.00	\$0.00	\$0.00	
Interest on Investment	\$776.00	\$192.00	\$100.00	\$100.00
Miscellaneous				
TOTAL RECEIPTS	\$1,980.00	\$1,349.00	\$1,250.00	\$1,260.00
EXPENDITURES				
Industrial Promotion	\$0.00	\$0.00		\$0.00
Dues & Subscriptions	\$0.00	\$1,399.00	\$700.00	\$0.00
Travel Expense & Miscellaneous	\$3,629.00	\$2,422.00	\$3,000.00	\$3,000.00
RDA Appropriation		\$52,000.00	\$0.00	\$0.00
Special Projects and Reserve Funds			\$0.00	\$65,507.00
TOTAL EXPENDITURES	\$3,629.00	\$55,821.00	\$3,700.00	\$68,507.00
Ending Cash Balance	\$124,169.00	\$69,697.00	\$67,247.00	\$0.00
Delinquency Computation (Add this amount to Ad Valorem Tax)				\$30
Amount of Tax to be Levied				\$1,030

5th Draft Changes	2011	2012
Change in Motor Vehicle tax		\$3.00
Change in Special Projects		-\$3.00

2012 Budget

Revenue Detail & Expenditure Summary

INDUSTRIAL DEVELOPMENT SALES TAX FUND

	Preceding Year 2009 (Actual)	Preceding Year 2010 (Actual)	Current Year 2011 (Estimated)	Proposed Budget 2012
Beginning Cash Balance	\$265,386	\$97,243	\$189,642	\$308,039
REVENUE				
Local Sales Tax Receipts	\$608,720	\$579,550	\$615,269	\$612,899
Interest on Investment	\$1,112	\$211	\$300	\$300
REG Payment	\$40,200	\$40,200	\$40,200	\$40,200
REG Escrow		\$110,366		
REG Gas Payment		\$100,403	\$100,403	\$100,403
Sale of Bonds	\$0			
Grant money	\$15,000			
Reimbursed Exp - Retail Dev Study				
Miscellaneous	\$4,395			
TOTAL RECEIPTS	\$669,427	\$830,730	\$756,172	\$753,802
EXPENDITURES				
Incentive Grants	\$221,410	\$190,000	\$0	\$0
Appropriation to the RDA	\$255,500	\$203,500	\$255,500	\$310,000
Emporia Enterprises	\$87,500	\$65,000	\$110,000	\$65,000
Transfer of Funds - Special Projects				
Gas line payment	\$86,936	\$86,936	\$86,936	\$86,936
Land Purchase Bond payment	\$185,339	\$185,339	\$185,339	\$185,339
Fanestil land purchase				\$168,320
Retail Development Study				
Miscellaneous	\$884	\$7,556		
Industrial Park Site Imp.				
Reserve Funds and Special Projects				
TOTAL EXPENDITURES	\$837,570	\$738,332	\$637,776	\$815,596
Ending Cash Balance	\$97,243	\$189,642	\$308,039	\$246,245

No changes

2012 Budget

Industrial Development Sales Tax

08/24/11

	2008 BUDGET (ACTUAL)	2009 BUDGET (ACTUAL)	2010 BUDGET (ACTUAL)	2011 BUDGET (ESTIMATED)	2012 BUDGET (PROJECTED)	2013 BUDGET (PROJECTED)	2014 BUDGET (PROJECTED)	2015 BUDGET (PROJECTED)	2016 BUDGET (PROJECTED)	2017 BUDGET (PROJECTED)	2018 BUDGET (PROJECTED)
Beginning Cash Balance	\$904,225.65	\$265,385.96	\$97,243.40	\$189,641.87	\$308,038.58	\$246,245.35	\$222,452.13	\$183,283.91	\$748,185.69	\$1,313,087.46	\$1,777,586.24
Revenue:											
Sales Tax Receipts	\$659,233.00	\$608,720.00	\$579,550.00	\$615,269.27	\$612,899.34	\$596,399.34	\$581,024.34	\$1,016,774.34	\$1,016,774.34	\$1,016,774.34	\$1,016,774.34
Interest Income	\$19,298.00	\$1,112.00	\$211.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00
Grant money - image		\$15,000.00									
Reimbursed Exp - Retail Study	\$26,124.00										
Sale of Bonds	-\$1,533.00										
REG Repayment		\$40,200.00	\$40,200.00	\$40,200.00	\$40,200.00	\$40,200.00	\$40,200.00	\$40,200.00	\$40,200.00	\$40,200.00	\$40,200.00
NIM Escrow			\$110,366.17								
Kansas Gas Rebate - REG			\$100,403.00	\$100,403.00	\$100,403.00	\$100,403.00	\$100,403.00	\$100,403.00	\$100,403.00		
RDA returned money		\$4,395.00									
Total Revenue	\$703,122.00	\$669,427.00	\$830,730.17	\$756,172.27	\$753,802.34	\$737,302.34	\$721,927.34	\$1,157,677.34	\$1,157,677.34	\$1,057,274.34	\$1,057,274.34
Expense:											
Sales Tax Incentive Program											
Canoplast	\$60,000.00										
Menu Foods Phase III	\$100,000.00										
Menu Foods Phase IV	\$100,000.00	\$91,410.00	\$100,000.00								
Norfolk Iron and Metal	\$90,000.00	\$90,000.00	\$90,000.00								
Detriot Diesel	\$40,000.00	\$40,000.00									
Appropriation to the RDA	\$260,000.00	\$255,500.00	\$203,500.00	\$255,500.00	\$310,000.00	\$255,500.00	\$255,500.00	\$255,500.00	\$255,500.00	\$255,500.00	\$255,500.00
Reimbursement of Staff time	\$0.00										
Special Projects											
Emporia Enterprises	\$175,000.00	\$87,500.00	\$65,000.00	\$110,000.00	\$65,000.00	\$65,000.00	\$65,000.00	\$65,000.00	\$65,000.00	\$65,000.00	\$65,000.00
Roadway Imp-Ind. Parks	\$13,854.00										
Miscellaneous	\$1,054.00	\$884.00	\$7,556.14								
Retail Development Study	\$117,890.00										
Industrial Site Improvements	\$70,530.13										
Norfolk Storm Sewer	\$41,358.00										
Fanestil Land Purchase					\$168,320.00	\$168,320.00	\$168,320.00				
Gas Line Bond Pmt	\$86,936.16	\$86,936.16	\$86,936.16	\$86,936.16	\$86,936.16	\$86,936.16	\$86,936.16	\$86,936.16	\$86,936.16	\$86,936.16	\$86,936.16
Land Purchase Bond Pmt	\$185,339.40	\$185,339.40	\$185,339.40	\$185,339.40	\$185,339.40	\$185,339.40	\$185,339.40	\$185,339.40	\$185,339.40	\$185,339.40	\$185,339.40
Total Expenses	\$1,341,961.69	\$837,569.56	\$738,331.70	\$637,775.56	\$815,595.56	\$761,095.56	\$761,095.56	\$592,775.56	\$592,775.56	\$592,775.56	\$592,775.56
Ending Cash Balance	\$265,385.96	\$97,243.40	\$189,641.87	\$308,038.58	\$246,245.35	\$222,452.13	\$183,283.91	\$748,185.69	\$1,313,087.46	\$1,777,586.24	\$2,242,085.02

2012 Budget

Revenue Detail and Expenditure Summary

SPECIAL ALCOHOL FUND

	Preceding Year 2009 (Actual)	Preceding Year 2010 (Actual)	Current Year 2011 (Estimated)	Proposed Budget 2012
Beginning Cash Balance	\$93,466.00	\$87,163.00	\$74,415.00	\$43,419.00
REVENUE				
Private Club Liquor Tax	\$83,059.00	\$72,504.00	\$79,304.00	\$75,000.00
Interest on Investment	\$538.00	\$148.00	\$100.00	\$100.00
TOTAL RECEIPTS	\$83,597.00	\$72,652.00	\$79,404.00	\$75,100.00
EXPENDITURES				
Appropriations	\$89,900.00	\$85,400.00	\$110,400.00	\$80,900.00
Other Charges	\$0.00	\$0.00		
Special Projects				
TOTAL EXPENDITURES	\$89,900.00	\$85,400.00	\$110,400.00	\$80,900.00
Ending Cash Balance	\$87,163.00	\$74,415.00	\$43,419.00	\$37,619.00
Appropriations				
Mental Health Center	\$35,500.00	\$44,500.00	\$45,000.00	\$35,500.00
Corner House	\$15,000.00	\$20,000.00	\$40,000.00	\$20,000.00
Emporia State University	\$5,400.00	\$5,400.00	\$5,400.00	\$5,400.00
USD #253	\$16,575.00	\$20,000.00	\$20,000.00	\$20,000.00
Total	\$72,475.00	\$89,900.00	\$110,400.00	\$80,900.00
Receipts	2008	2009	2010	2011
1ST QUARTER - MARCH	\$25,234.22	\$19,856.86	\$19,431.77	\$19,127.89
2ND QUARTER - JUNE	\$23,424.38	\$22,181.32	\$20,986.07	\$28,089.86
3RD QUARTER - SEPTEMBER	\$22,280.91	\$24,930.45	\$16,729.57	
4TH QUARTER - DECEMBER	\$24,070.92	\$16,090.34	\$15,356.29	
TOTAL	\$95,010.43	\$83,058.97	\$72,503.70	\$47,217.75

5th Draft changes

None

City of Emporia, Kansas

2012 Budget**Revenue Detail and Expenditure Summary****SPECIAL PARKS & RECREATION**

	Preceding Year 2009 (Actual)	Preceding Year 2010 (Actual)	Current Year 2011 (Estimated)	Proposed Budget 2012
Beginning Cash Balance	\$92,918.65	\$144,619.65	\$154,775.65	\$149,040.65
REVENUE				
Private Club Liquor Tax	\$83,059.00	\$72,504.00	\$79,304.00	\$75,000.00
Donations& Grants	\$0.00	\$600.00	\$0.00	\$0.00
Lake Kahola Proceeds	\$0.00	\$0.00	\$52,500.00	\$50,943.00
Trf of Internal Funds for Lake Kahola		\$44,236.00	\$0.00	\$0.00
Interest on Investment	\$636.00	\$338.00	\$150.00	\$150.00
TOTAL RECEIPTS	\$83,695.00	\$117,678.00	\$131,954.00	\$126,093.00
EXPENDITURES				
Personnel Services	\$0.00	\$0.00	\$0.00	\$113,903.00
Vacancy Rate				(\$3,417.00)
Maintenance & Repair	\$0.00	\$9,811.00	\$0.00	\$0.00
Other Charges	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$90,038.00	\$59,689.00	\$12,000.00
Contractual Services	\$0.00	\$1,529.00	\$17,000.00	\$0.00
Transfer to Project Accounts	\$31,994.00	\$6,144.00	\$61,000.00	\$0.00
Special Projects				\$66,000.00
TOTAL EXPENDITURES	\$31,994.00	\$107,522.00	\$137,689.00	\$188,486.00
Ending Cash Balance	\$144,619.65	\$154,775.65	\$149,040.65	\$86,647.65
Receipts	2008	2009	2010	2011
1ST QUARTER - MARCH	\$25,234.22	\$19,856.86	\$19,431.77	\$19,127.89
2ND QUARTER - JUNE	\$23,424.38	\$22,181.32	\$20,986.07	\$28,089.86
3RD QUARTER - SEPTEMBER	\$22,280.91	\$24,930.45	\$16,729.57	
4TH QUARTER - DECEMBER	\$24,070.92	\$16,090.34	\$15,356.29	
TOTAL	\$95,010.43	\$83,058.97	\$72,503.70	\$47,217.75

5th Draft changes

Contractual Services for Park Plan
Special Projects

2011	2012
\$17,000.00	
	66,000.00

08/24/2011

City of Emporia, Kansas

2012 Budget

Expenditure Detail

2011 Expenditures

East Side park restroom Trf to Project Fund	\$61,000.00
Golf Course Mower - Used	\$14,689.00
Park Mower - Used	\$25,000.00
Zoo Accreditation	\$20,000.00
	<hr/>
	\$120,689.00

2012 Proposed Expenditures

Hammond Park ADA Play Equipment	\$0.00
Zoo walk in Refrigerator	\$12,000.00
	<hr/>
	\$12,000.00

City of Emporia, Kansas

2012 Budget

Revenue Detail and Expenditure Summary

SPECIAL STREET FUND

	Preceding Year 2009 (Actual)	Preceding Year 2010 (Actual)	Current Year 2011 (Estimated)	Proposed Budget 2012
Beginning Cash Balance	\$181,910.03	\$99,296.03	\$135,695.00	\$95,924.25
REVENUE				
Gasoline Tax	\$668,649.00	\$687,853.00	\$645,145.00	\$606,436.00
Special City-County Tax	\$73,748.00	\$76,425.00	\$75,080.00	\$75,080.00
Damages- Storm		\$5,540.00	\$0.00	\$0.00
Interest on Investment	\$1,466.00	\$339.00	\$200.00	\$200.00
Transfer of Funds	\$0.00	\$10,616.00	\$3,681.00	
Miscellaneous	\$4,586.00	\$16,038.00	\$0.00	
TOTAL RECEIPTS	\$748,449.00	\$796,811.00	\$724,106.00	\$681,716.00
EXPENDITURES				
Personnel Services	\$370,774.00	\$373,243.00	\$388,568.00	\$393,669.00
Merit Pay				\$0.00
Vacancy				(\$11,332.00)
Maintenance & Repair	\$43,640.00	\$39,523.00	\$51,700.00	\$45,400.00
Commodities	\$84,164.00	\$114,456.00	\$130,200.00	\$135,800.00
Other Charges	\$34,592.00	\$25,392.00	\$32,625.00	\$34,000.00
Capital Outlay	\$48,571.00	\$40,017.00	\$0.00	\$0.00
Debt Redeption	\$0.00	\$0.00	\$0.00	\$76,747.00
Utilities	\$31,723.00	\$28,864.00	\$32,400.00	\$32,400.00
Communications	\$752.00	\$996.00	\$1,500.00	\$1,500.00
Training & Travel	\$131.00	\$280.00	\$1,000.00	\$1,000.00
Contractual Services	\$89,495.00	\$7,121.00	\$17,850.00	\$17,850.00
Administrative Fees	\$127,221.00	\$119,142.00	\$108,033.75	\$0.00
Audit Adjustments		\$11,378.03		
TOTAL EXPENDITURES	\$831,063.00	\$760,412.03	\$763,876.75	\$727,034.00
Ending Cash Balance	\$99,296.03	\$135,695.00	\$95,924.25	\$50,606.25
Receipts	2008	2009	2010	2011
1st Quarter - Jan Payment	\$204,569.58	\$174,845.25	\$181,074.13	\$170,621.00
2nd Quarter - April Payment	\$167,910.68	\$135,784.75	\$167,284.82	\$153,231.91
3rd Quarter - July Payment	\$206,217.50	\$183,071.86	\$167,960.51	\$160,050.93
4th Quarter - Oct Payment	\$181,430.45	\$174,947.49	\$171,533.25	
Total	\$760,128.21	\$668,649.35	\$687,852.71	\$483,903.84

5th Draft Changes
no Changes

2011

2012

Special Street Fund
CIP Items

2011

3/4 ton Pickup with flat bed

Replacement	<u>0.00</u>
	0.00

2012

Street Sweeper

24 inch cold planer

Replacement	LEASE
Replacement	<u>0.00</u>
	0.00

City of Emporia, Kansas

2012 Budget**Revenue Detail and Expenditure Summary****DRUG FORFEITURES**

	Preceding Year 2009 (Actual)	Preceding Year 2010 (Actual)	Current Year 2011 (Estimated)	Proposed Budget 2012
Beginning Cash Balance	\$13,871.00	\$712.00	\$36.00	\$4,080.00
REVENUE				
Receipts from Drug Forfeitures	\$6,833.00	\$11,902.00	\$5,094.00	\$90,000.00
Interest on Investment	\$76.00	-\$7.00	\$50.00	\$50.00
Transfer of Funds	\$0.00	\$0.00		
Audit Adjustment				
TOTAL RECEIPTS	\$6,909.00	\$11,895.00	\$5,144.00	\$90,050.00
EXPENDITURES				
Commodities	\$8,343.00	\$5,700.00	\$1,000.00	\$35,000.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$7,000.00
Communications	\$783.00	\$1,406.00	\$100.00	
Other Charges	\$1,044.00	\$0.00	\$0.00	\$500.00
Other Contractual	\$291.00	\$1,210.00	\$0.00	\$1,500.00
Travel & Training	\$1,372.00	\$4,210.00	\$0.00	\$9,000.00
Maintenance & Repair	\$8,235.00	\$45.00	\$0.00	\$7,000.00
TOTAL EXPENDITURES	\$20,068.00	\$12,571.00	\$1,100.00	\$60,000.00
Ending Cash Balance	\$712.00	\$36.00	\$4,080.00	\$34,130.00

5th Draft

No changes

2012 Budget

Revenue Detail & Expenditure Summary

BOND & INTEREST FUND

	Preceding Year 2010 (Actual)	Current Year 2011	Proposed Budget 2012	Proposed Budget 2013	Proposed Budget 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
Beginning Cash Balance	\$443,005.28	\$210,860.36	\$270,864.63	\$0.67	\$0.02	\$0.07	\$0.60	\$0.13
REVENUE								
Ad Valorem Property Tax	\$2,081,960.00	\$2,177,993.00	\$2,497,338.00	\$2,555,624.00	\$2,404,615.00	\$2,564,289.00	\$2,344,691.00	\$1,821,496.00
Back Tax Collection	\$52,601.00	\$43,206.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00
Special Assessments	\$359,863.00	\$258,101.00	\$252,052.00	\$246,004.00	\$239,956.00	\$187,348.00	\$135,427.00	\$133,876.00
Motor Vehicle Tax	\$244,705.00	\$273,486.00	\$299,508.00	\$299,508.00	\$299,508.00	\$299,508.00	\$299,508.00	\$299,508.00
Slider Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interest on Investment	\$2,741.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00
Recreation Center - Pool renovation	\$23,499.00	\$23,500.00	\$23,500.00	\$23,500.00	\$23,500.00	\$23,500.00	\$23,500.00	\$23,500.00
Recreation Center - Office/Locker Remodel	\$22,642.00	\$22,641.53	\$22,641.53	\$22,641.53	\$22,641.53	\$22,641.53	\$22,641.53	\$22,641.53
Golf Course Payment - General Fund	\$52,498.00	\$56,382.50	\$55,987.75					
Equipment Payments - G, W, SW Fund	\$97,721.00	\$79,222.00	\$132,643.52	\$85,981.82	\$75,011.52			
Fire Station Payment - Multi Fund	\$178,915.00	\$178,915.00	\$178,915.00					
KP&F Loan Payment - General Fund	\$133,106.00	\$127,221.24	\$127,221.24					
Industrial Land Payment - Ind Sales Tax	\$185,339.00	\$185,339.00	\$185,339.00	\$185,339.00	\$185,339.00	\$185,339.00	\$185,339.00	\$185,339.00
Gas Line Payment - Ind Sales Tax	\$86,936.00	\$86,936.00	\$86,936.00	\$86,936.00	\$86,936.00	\$86,936.00	\$86,936.00	\$86,936.00
REG Improvements - Special Assessments			\$20,000.00	\$80,186.00	\$80,186.00	\$80,186.00	\$80,186.00	\$80,186.00
Hanger Payment - General Fund	\$49,027.00	\$49,027.00	\$49,027.00	\$49,027.00	\$49,027.00	\$49,027.00	\$49,027.00	\$49,027.00
Aquatic Center Payment - Sales Tax	\$388,438.00	\$391,438.00	\$403,875.00	\$420,375.00	\$435,750.00			
Miscellaneous	\$2,058.00							
Transfer of Funds from Project Accounts	\$27,417.00	\$261,070.00						
TOTAL RECEIPTS	\$3,989,466.00	\$4,217,478.27	\$4,362,984.04	\$4,083,122.35	\$3,930,470.05	\$3,526,774.53	\$3,255,255.53	\$2,730,509.53
EXPENDITURES								
Principal	\$3,130,000.00	\$3,180,000.00	\$3,572,454.00	\$3,324,210.00	\$3,292,018.00	\$2,997,866.00	\$2,854,778.00	\$2,441,749.00
Interest Coupons	\$1,091,610.92	\$977,474.00	\$1,061,394.00	\$758,913.00	\$638,452.00	\$528,908.00	\$400,478.00	\$288,760.00
TOTAL EXPENDITURES	\$4,221,610.92	\$4,157,474.00	\$4,633,848.00	\$4,083,123.00	\$3,930,470.00	\$3,526,774.00	\$3,255,256.00	\$2,730,509.00
Ending Cash Balance	\$210,860.36	\$270,864.63	\$0.67	\$0.02	\$0.07	\$0.60	\$0.13	\$0.66
Delinquency Computation (Add this amount to Ad Valorem Tax)		\$65,339.79	\$74,920.14	\$76,668.72	\$72,138.45	\$76,928.67	\$70,340.73	\$54,644.88
Mill Levy	14.669	\$2,243,332.79	\$2,572,258.14	\$2,632,292.72	\$2,476,753.45	\$2,641,217.67	\$2,415,031.73	\$1,876,140.88
Change in Mil Levy		15.614	18.065	18.487	17.395	18.550	16.961	13.176
Ad Valorem Tax in 2012	\$142,387.00	0.945	2.451	0.422	-1.092	1.155	-1.589	-3.785
5th Draft Changes								
Commerical Street water main excess funds	\$177,736.00	2012						
Increase bond payment		-\$177,736.00						

2012 Budget

Revenue Detail and Expenditure Summary Accrual Basis

WATERWORKS FUND

	Preceding Year 2009 (Actual)	Preceding Year 2010 (Actual)	Current Year 2011 (Estimated)	Proposed Budget 2012
REVENUE				
Sale of Water	4,160,021	5,143,192	4,628,873	4,628,873
Service Charge	52,450	46,018	39,000	39,000
Penalties	46,520	47,510	46,000	46,000
Sale of Salvage	0	36,012	23,185	20,000
Reimbursed Expense	1,676	4,166	2,374	1,500
Interest on Investment	8,304	3,371	1,500	1,500
Trf from Health Care Fund - premiums		38,924	14,723	0
Trf from Water Project excess			107,446	
Miscellaneous	3,385	3,477	3,000	3,000
TOTAL RECEIPTS	4,272,356	5,322,670	4,866,101	4,739,873
Unreserved Fund Balance, January 1	\$1,303,525	\$1,276,235	\$1,144,891	\$909,684
Cash Available	\$5,575,881	\$6,598,905	\$6,010,992	\$5,649,557
Less Fund Expenditures	\$4,124,899	\$5,332,589	\$4,651,568	\$4,397,286
Adjustment for accrual basis activities	(\$174,747)	(\$121,426)	(\$449,740)	(\$506,731)
Unreserved Balance Forward	\$1,276,235	\$1,144,891	\$909,684	\$745,540

EXPENDITURES

Personnel Services	732,123	642,982	643,576	659,042
Maintenance & Repair	288,599	406,649	518,900	524,100
Commodities	534,810	481,097	588,350	591,850
Other Charges	908	122,655	(71,453)	(99,231)
Depreciation	773,203	742,797	765,000	760,000
Capital Outlay	109,426	309,126	224,021	243,500
Debt Payment	315,915	293,828	343,639	124,866
Stock	(2,466)	(1,307)	(1,000)	(1,000)
Transfer to Project Account		679,598	0	0
Utilities	370,226	398,104	404,050	404,050
Communications	32,122	30,701	37,750	37,450
Travel & Training	2,808	1,274	2,950	3,500
Contractual Services	235,705	285,930	347,288	347,800
Administrative Fee 18% 17% in 2012	731,520	939,155	848,497	801,358
TOTAL EXPENDITURES	4,124,899	5,332,589	4,651,568	4,397,286

5th Draft Changes

	2011	2012
Commerical Street project excess money	(\$177,736)	
Change in Revenue	(\$177,736)	\$0
Change in Maintenance & Repair	(\$30,694)	(\$13,094)
Change in Commodities	(\$20,215)	(\$4,900)
Change in Other charges	(\$400)	\$1,800
Change in Debt Payment		\$177,736
Change in Utilities	(\$9,500)	(\$9,500)
Change in Communications	(\$500)	\$2,000
Change in Travel & Training	\$250	\$0
Change in Contractual Services	\$6,000	\$27,600
Change in Expenses	(\$5,059)	181,642

2012 Budget

Revenue Detail and Expenditure Summary

Cash Basis

WATERWORKS FUND

	Preceding Year 2009 (Actual)	Preceding Year 2010 (Actual)	Current Year 2011 (Estimated)	Proposed Budget 2012
BEGINNING CASH	1,303,525	1,276,235	1,144,891	909,684
REVENUE				
Sale of Water	4,160,021	5,143,192	4,628,873	4,628,873
Service Charge	52,450	46,018	39,000	39,000
Penalties	46,520	47,510	46,000	46,000
Sale of Salvage	0	36,012	23,185	20,000
Reimbursed Expense	1,676	4,166	2,374	1,500
Interest on Investment	8,304	3,371	1,500	1,500
Trf from Health Ins Fund - Premium	0	38,924	14,723	0
Trf from Water Project excess			107,446	
Miscellaneous	3,385	3,477	3,000	3,000
TOTAL RECEIPTS	4,272,356	5,322,670	4,866,101	4,739,873
EXPENDITURES				
Personnel Services	732,123	642,982	643,576	678,916
Merit Pay			0	0
Vacancy				(19,874)
Maintenance & Repair	288,599	406,649	518,900	524,100
Commodities	534,810	481,097	588,350	591,850
Other Charges	115,736	171,313	152,568	144,269
Capital Outlay	109,426	309,126	224,021	243,500
Debt Payment	1,060,471	1,077,000	1,334,358	1,148,098
Stock	(2,466)	(1,307)	(1,000)	(1,000)
Transfer to Project Account		679,598	0	0
Utilities	370,226	398,104	404,050	404,050
Communications	32,122	30,701	37,750	37,450
Travel & Training	2,808	1,274	2,950	3,500
Contractual Services	235,705	285,930	347,288	347,800
Administrative Fee 18%, 17%	731,520	939,155	848,497	801,358
Change in Liabilities	88,566	32,393		
TOTAL EXPENDITURES	4,299,646	5,454,014	5,101,308	4,904,017
NET CHANGE IN CASH	(27,290)	(131,344)	(235,207)	(164,144)
ENDING CASH	1,276,235	1,144,891	909,684	745,540
Principal Bond Payments	(744,556)	(783,172)	(990,719)	(1,023,231)
Depreciation	773,203	742,797	765,000	760,000
Capitalized Assets	(114,828)	(48,658)	(224,021)	(243,500)
Liabilities	(88,566)	(32,393)		
ADJUSTMENTS	(174,747)	(121,426)	(449,740)	(506,731)

Water Fund
CIP

2011 Water Administration	Counter in Clerk's office	\$2,921.00
2011 Water Maintenance	Water main Whilden 9th to 12th	\$10,100.00
2011 Water Plant	Rehab #3 Primary Clarifier	\$200,000
2011 Water Plant	Bench Top Turbidity Meter	\$5,000
2011 Water Plant	Upgrade phone system	\$6,000
TOTAL WATER FUND:		\$224,021

2012 Water Maintenance	Engineering Cross Charges	\$7,500
2012 Water Plant	Intake screen	\$200,000
2012 Water Plant	Rebuild raw water pump #4	\$30,000
2012 Water Plant	Computers for chemical feed bldg & intake station	\$6,000
TOTAL WATER FUND:		\$243,500

2011 CIP items removed

2011 Water Maintenance	Water main from Road 180 half way to Hwy 50	\$190,000
2011 Water Maintenance	Main Replacement - Whilden St 9th - 12th) 10"	\$215,673
2011 Water Maintenance	Main Replacement - Neosho b/w 2nd & South Ave	\$100,000
2011 Water Plant	Paint Stand Pipes	\$60,000
2011 Water Plant	Inspect and clean stand pipes	\$7,000

2012 CIP items removed

2012 Water Maintenance	Main Replacement - Coranado bw Prairie & Lincoln	\$360,000
2012 Water Maintenance	Main Replacement - Coranado bw Prairie & Lincoln	\$84,702
2012 Water Plant	Retaining wall at intake station	\$125,000
2012 Water Plant	Shingle & soffit on chemical feed building	\$65,000

City of Emporia, Kansas

2012 Budget**Revenue Detail and Expenditure Summary**

Accrual Basis

SEWER FUND

	Preceding Year 2009 (Actual)	Preceding Year 2010 (Actual)	Current Year 2011 (Estimated)	Proposed Budget 2012
REVENUE				
Sales/Charges	3,832,598	3,744,056	3,650,000	3,650,000
Extra Strength Surcharge	129,453	106,669	165,000	165,500
Interest on Investment	15,372	5,719	3,000	3,000
Trf from Health Fund - Premiums	0	26,539	9,202	0
Miscellaneous	6,287	24,390	5,000	5,000
TOTAL RECEIPTS	3,983,710	3,907,373	3,832,202	3,823,500
Unreserved Fund Balance, January 1	2,334,913	2,716,810	2,802,139	1,137,787
Cash Available	6,318,623	6,624,183	6,634,341	4,961,287
Less Fund Expenditures	3,916,465	4,243,978	5,357,092	3,908,781
Adjustment for accrual basis activities	314,652	421,934	(139,462)	(205,841)
Unreserved Balance Forward	2,716,810	2,802,139	1,137,787	846,665

EXPENDITURES

Personnel Services	661,080	681,049	749,418	758,350
Maintenance & Repair	106,594	130,962	387,706	388,206
Commodities	134,045	115,890	130,700	130,950
Other Charges	(92,668)	29,908	(491,728)	(565,762)
Depreciation	1,098,033	1,017,054	1,018,500	1,018,500
Capital Outlay	511,778	604,054	577,316	650,000
Debt Payment	280,396	347,111	308,213	311,150
Transfer to Project fund		140,268	1,459,732	0
Utilities	389,851	384,246	408,500	408,500
Communications	14,238	11,774	16,050	16,050
Travel & Training	2,045	757	2,500	2,500
Contractual Services	108,794	87,513	103,485	103,547
Administrative Fee 18%	702,279	693,392	686,700	686,790
TOTAL EXPENDITURES	3,916,465	4,243,978	5,357,092	3,908,781

5th Draft Changes

None

Change in Revenue

Change in Maintenance & Repair

Change in Commodities

Change in Other Charges

Change in Utilities

Change in Travel & Training

Change in Communications

Change in Contractual Services

Change in Expenses

2011**2012**

0

0

5,000

5,500

9,500

15,250

(1,600)

250

5,000

5,000

500

250

250

12,500

17,953

30,650.00

44,703.00

City of Emporia, Kansas

2012 Budget

Revenue Detail and Expenditure Summary

Cash Basis

SEWER FUND

	Preceding Year 2009 (Actual)	Preceding Year 2010 (Actual)	Current Year 2011 (Estimated)	Proposed Budget 2012
BEGINNING CASH	2,334,913	2,716,811	2,802,139	1,137,787
REVENUE				
Sales/Charges	3,832,598	3,744,056	3,650,000	3,650,000
Extra Strength Surcharge	129,453	106,669	165,000	165,500
Interest on Investment	15,372	5,719	3,000	3,000
Trf from Health Fund - Premiums	0	26,539	9,202	0
Miscellaneous	6,287	24,390	5,000	5,000
TOTAL RECEIPTS	3,983,710	3,907,373	3,832,202	3,823,500
EXPENDITURES				
Personnel Services	661,080	681,049	749,418	778,998
Merit Pay	0	0	0	0
Vacancy				(20,648)
Maintenance & Repair	106,594	130,962	387,706	388,206
Commodities	134,045	115,890	130,700	130,950
Other Charges	88,510	74,858	85,588	84,238
Capital Outlay	511,778	604,054	577,316	650,000
Debt Payment	805,820	889,142	888,859	885,491
Transfer to Project fund	0	140,268	1,459,732	0
Utilities	389,851	384,246	408,500	408,500
Communications	14,238	11,774	16,050	16,050
Travel & Training	2,045	758	2,500	2,500
Contractual Services	108,794	87,513	103,485	103,547
Administrative Fee 18%	702,279	693,392	686,700	686,790
Change in Liabilities	76,778	8,139		
TOTAL EXPENDITURES	3,601,812	3,822,045	5,496,554	4,114,622
NET CHANGE IN CASH	381,898	85,328	(1,664,352)	(291,122)
ENDING CASH	2,716,811	2,802,139	1,137,787	846,665
////				
Depreciation	1,098,033	1,017,054	1,018,500	1,018,500
Principal Bond Payments	(525,424)	(542,031)	(580,646)	(574,341)
Capitalized Assets	(181,178)	(44,950)	(577,316)	(650,000)
Change in Liabilities	(76,778)	(8,139)		
ADJUSTMENTS	314,653	421,934	(139,462)	(205,841)

**Sewer Fund
CIP**

2011 Sewer Administration	Counter in Clerk's Office	Construction	Replacement	\$2,921
2011 Sewer Maintenance	Main Rehabilitation b/w 15th & 18th East	Construction	Replacement	\$150,000
2011 Sewer Maintenance	Sump pump disconnection program	Construction	Replacement	\$20,000
2011 Sewer Maintenance	Sewer Cleaning Machine	Equipment	Replacement	\$238,400
2011 Sewer Maintenance	Manhole Spraying & Grouting	Construction	Replacement	\$40,000
2011 Sewer Maintenance	I/I Program	Construction	New	\$0
2011 Sewer Treatment Plant	Replace main gate	Construction	Replacement	\$23,995
2011 Sewer Treatment Plant	Replace automatic samplers for influent & effluent	Equipment	Replacement	\$12,000
2011 Sewer Treatment Plant	Repair Trickling filter walls & arms replace bearings	Equipment	Replacement	\$20,000
2011 Sewer Treatment Plant	Sandblast, grout & coat outside wall secondary digester	Construction	Replacement	\$10,000
2011 Sewer Treatment Plant	Rebuild #1&2 influent pumps	Equipment	Replacement	\$60,000
TOTAL SEWER FUND:				\$577,316
2012 Sewer Maintenance	Main Rehabilitation -Huntington Road	Construction	Replacement	\$80,000
2012 Sewer Maintenance	Main Rehab - West b/w 6th & South	Construction	Replacement	\$150,000
2012 Sewer Maintenance	Manhole Spraying & grouting	Construction	Replacement	\$40,000
2012 Sewer Maintenance	Sewer monitor camera	Equipment	Replacement	\$70,000
2012 Sewer Maintenance	Lift Station #14	Construction	Replacement	\$100,000
2012 Sewer Maintenance	1 ton Pick up with utility bed	Equipment	Replacement	\$40,000
2012 Sewer Treatment Plant	Rebuild west primary basin	Construction	Replacement	\$100,000
2012 Sewer Treatment Plant	Dump Truck	Equipment	Replacement	\$50,000
2012 Sewer Treatment Plant	Mower	Equipment	Replacement	\$10,000
2012 Sewer Treatment Plant	Repair holding pond	Construction	Replacement	\$10,000
TOTAL SEWER FUND:				\$650,000

City of Emporia, Kansas

2012 Budget**Revenue Detail and Expenditure Summary**

Accrual Basis

SOLID WASTE DISPOSAL FUND

	Preceding Year 2009 (Actual)	Preceding Year 2010 (Actual)	Current Year 2011 (Estimated)	Proposed Budget 2012
REVENUE				
Refuse Collection Fees	2,534,157	2,858,004	2,820,000	2,820,000
Fuel Surcharge	0			
Loss on sale of Assets	(198,738)			
Interest on Investments	5,190	5,875	2,200	2,200
Trf from Health Ins - Premiums		56,616	22,046	0
Resale of Recyclables	157,054	259,351	260,000	250,000
Box Container Fees	570,628	665,895	680,000	658,000
Insurance Proceeds	175,371	500	1,361	0
Landfill Fees	382,608	355,524	306,788	306,788
Miscellaneous	10,690	5,049	5,370	7,400
TOTAL RECEIPTS	3,636,960	4,206,814	4,097,765	4,044,388
Unreserved Fund Balance, January 1	646,777	920,242	1,335,259	1,552,572
Cash Available	4,283,737	5,127,057	5,433,024	5,596,960
Less Fund Expenditures	3,354,391	3,368,275	3,930,780	3,941,619
Adjustment for accrual basis activities	(9,104)	(423,523)	50,328	(95,800)
Unreserved Balance Forward	920,242	1,335,259	1,552,572	1,559,541
EXPENDITURES				
Personnel Services	1,238,287	1,169,626	1,331,062	1,368,739
Maintenance & Repair	144,950	151,783	162,150	160,650
Commodities	170,521	173,539	253,250	253,000
Other Charges	(187,738)	(574,721)	(180,220)	(321,298)
Depreciation	264,873	286,295	395,200	371,200
Capital Outlay	233,595	608,848	323,672	467,000
Debt Payment	46,811	47,061	46,359	45,969
Utilities	29,603	30,628	36,750	36,750
Communications	20,385	18,309	24,900	25,350
Travel & Training	665	1,317	3,200	3,200
Contractual Services	820,939	778,541	849,235	849,797
Administrative Fee 18%	571,500	677,049	685,222	681,262
TOTAL EXPENDITURES	3,354,391	3,368,275	3,930,780	3,941,619
5th Draft Changes				
Interest	300	300		
Resale of Recyclables		16,000		
Land Fill late charges	1,136	1,136		
Change in Revenue	1,436	17,436		
Change in Personnel Services WC		27,746		
Change in Maintenance & Repair	15,750	16,250		
Change in Commodities	(1,750)	3,500		
Change in Other Charges	(50,550)	(50,900)		
Change in Utilities	500	500		
Change in Communications	200	(500)		
Change in Contractual Services	(9,500)	(8,000)		
Change in Administration Fee	(205)	(205)		
Changes in Expenses	(45,555)	(11,609)		

City of Emporia, Kansas

2012 Budget**Revenue Detail and Expenditure Summary**

Cash Basis

SOLID WASTE DISPOSAL FUND

	Preceding Year 2009 (Actual)	Preceding Year 2010 (Actual)	Current Year 2011 (Estimated)	Proposed Budget 2012
BEGINNING CASH	646,777	920,242	1,335,259	1,552,572
REVENUE				
Refuse Collection Fees	2,534,157	2,858,004	2,820,000	2,820,000
Fuel Surcharge	0	0	0	0
Loss on Sale of Assets	(198,738)	0	0	0
Interest on Investments	5,190	5,875	2,200	2,200
Trf from Health Ins - Premiums	0	56,616	22,046	0
Resale of Recyclables	157,054	259,351	260,000	250,000
Box Container Fees	570,628	665,895	680,000	658,000
Insurance Proceeds	175,371	500	1,361	0
Landfill Fees	382,608	355,524	306,788	306,788
Miscellaneous	10,690	5,049	5,370	7,400
TOTAL RECEIPTS	3,636,960	4,206,814	4,097,765	4,044,388
EXPENDITURES				
Personnel Services	1,238,287	1,169,626	1,331,062	1,410,472
Merit pay				0
Vacancy				(41,733)
Maintenance & Repair	144,950	151,783	162,150	160,650
Commodities	170,521	173,539	253,250	253,000
Other Charges	42,230	55,866	143,452	145,702
Capital Outlay	233,595	608,848	323,672	467,000
Debt Payments	70,377	71,587	67,559	45,969
Utilities	29,603	30,628	36,750	36,750
Communications	20,385	18,309	24,900	25,350
Travel & Training	665	1,317	3,200	3,200
Contractual Services	820,939	778,541	849,235	849,797
Administrative Fee 18%	571,500	677,049	685,222	681,262
Change in Liabilities	20,443	54,705		
TOTAL EXPENDITURES	3,363,495	3,791,798	3,880,452	4,037,419
NET CHANGE IN CASH	273,465	415,017	217,313	6,969
ENDING CASH	920,242	1,335,259	1,552,572	1,559,541
Principal Payments	(23,566)	(24,526)	(21,200)	0
Depreciation	264,873	286,295	395,200	371,200
Capitalized Assets	(229,968)	(630,587)	(323,672)	(467,000)
Change in Liabilities	(20,443)	(54,705)		
ADJUSTMENTS	(9,104)	(423,523)	50,328	(95,800)

Solid Waste Fund
CIP

2011 Collections	Purchase 1-ton Pick-up w/ 5,000 lb. Win	Equipment	Replacement	\$45,000
2011 Recycling	3/4 ton Pickup with flat bed	Equipment	Replacement	\$28,000
2011 Transfer Station	Purchase new Wheel loader	Equipment	Replacement	\$163,850
2011 Transfer Station	Scale Replacement	Equipment	Replacement	\$60,000
2011 Recycling	Glass Breaker	Equipment	Replacement	\$6,500
2011 Recycling	Purchase Forklift	Equipment	Replacement	\$20,322
TOTAL SOLID WASTE FUND:				\$323,672
2012 Collections	Rear Load collection vehicle	Equipment	Replacement	\$195,000
2012 Transfer Station	Screener/Trammel	Equipment	New	\$90,000
2012 Transfer Station	Computer system for scales	Equipment	Replacement	\$25,000
2012 Transfer Station	Equipment Shed	Construction	New	\$80,000
2012 Recycling	Horizontal Baler	Equipment	Replacement	\$77,000
TOTAL SOLID WASTE FUND:				\$467,000